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SERIES I No. 27

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 5

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

2/7/2020-Fin(R&amp;C)/872

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Insertion of new rule 104A.*— After rule 104 of the Goa Excise Duty Rules, 1964, the following rule shall be inserted, namely:—

"104-A. *Assignment of Licence.*— (1) The licensee holding a licence specified in clause (ii) or (iii) of sub-rule (5) of rule 90 may assign such licence to any person by executing a Deed of Assignment with such person (hereinafter referred to as the "assignee") and by obtaining prior permission of the Commissioner.

(2) An application for assignment of licence shall be made by the licence holder to the

Commissioner in Form E-28 A hereto which shall be accompanied with the following documents, namely:—

- (i) a challan for having credited into the Government Treasury an amount equivalent to 20 percent of the licence fees payable for retail sale of foreign liquor, Indian made foreign liquor or country liquor.
- (ii) a notarized copy of the Deed of Assignment executed between the licence holder and the assignee; and
- (iii) a notarized copy of the Certificate of Incorporation issued by the Registrar of Companies, Memorandum of Association and Articles of Association along with the list containing the names and residential addresses of all the Directors and the resolution passed by the Board of Directors authorizing its representative for executing the Deed of Assignment (in case the assignee is a company);

OR

- (iii) a notarised copy of the Certificate of Registration issued by the Registrar under the relevant law and Memorandum of Association (in case the assignee is a society);

OR

- (iii) the notarized copy of the Certificate of Registration issued by the Registrar of Firms, Deed of Partnership along with the list containing the names and residential addresses of all the partners (in case the assignee is a Partnership Firm).
- (iv) Affidavits in Forms E-28 B and E-28 C hereto on non-judicial stamp paper duly sworn by the licence holder and the assignee, respectively.
- (v) An Affidavit cum No Objection Certificate duly sworn by the owner of the premises in case the licensed premises is not owned by the licence holder/assignee.

(3) The Commissioner may issue a permission for assignment of licence in Form E-28 D hereto after being satisfied with the documents submitted by the licence holder and assignee subject to provisions of this rule.

(4) The permission granted under sub-rule (3) shall be valid for a period of one year which may be renewed for a period not exceeding one year during the currency of the licence and such Deed of Assignment referred in sub-rule (1), on application made by the licence holder to the Commissioner and upon payment of fee equivalent to 20 percent of the fee payable for renewal of licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor before expiry of the currency of such licence.

(5) The assignee shall not be a person disqualified to hold a licence under the Act and/or these rules.

(6) No assignment of licence shall be granted to the assignee who has not attained the age of 21 years.

(7) No assignment of licence shall be granted for retail sale of any liquor in sealed bottles, within the State of Goa, unless the Assignee himself or his parents is/are continuously residing in the State of Goa at least for a period of twenty five years

immediately before the date on which the applicant makes application for such assignment of licence.

(8) In case the assignee is a partnership firm or a company or a registered society, then all the partners or directors or members of such partnership firm or company or society, as the case may be, or their parents shall be continuously residing in the State of Goa at least for a period of 25 years immediately before the date on which application for assignment of licence is made to the Commissioner.

(9) No Assignment of licence or renewal of assignment of licence shall be granted to the assignee who is having any criminal record or criminal case registered against him under any law for the time being in force.

(10) The permission for assignment of licence granted under sub-rule (3) shall automatically stand suspended or cancelled, if the licence issued to the licence holder is suspended or cancelled, as the case may be, and the assignee or the licence holder shall not raise any claim for damage or loss on account of such suspension or cancellation.

(11) The permission for assignment of licence granted under sub-rule (3) shall not be transferred by the assignee to any other person.

(12) The licence holder and the assignee shall be jointly and severally responsible for all the acts of commissions and/or omissions on the part of the assignee.

(13) The licence holder and the assignee shall be jointly and severally responsible for payment of all duties, taxes, fees, etc., payable by the assignee to the Government.

(14) The provisions of clauses (g) and (h) of sub-rule (4) of rule 90, rules 96, 97, 98, 99, 100, 101, 101-A, 102 and 103 shall mutatis mutandis apply to the permission granted under sub-rule (3)."

3. *Insertion of new forms E-28A, E-28B, E-28C and E-28D.*— After Form E-28 of the principal Rules, the following forms shall be inserted, namely:—

"FORM E-28 A  
[See rule 104-A(2)]

Application for grant of permission for assignment of licence

To,  
The Commissioner of Excise,  
Panaji.

Court fee  
stamp of  
Rs. 10/-

Sir,

1. I/We ..... holding a licence for retail sale of IMFL, CL and FL for consumption in the premises/retail sale of IMFL, CL and FL in sealed bottles bearing license No. .... in the premises bearing H. No. .... situated at ..... and renewed for the year ..... hereby apply for grant of permission for assignment of the said licence to Shri/Sarvashri..... resident of ..... (Assignee)
2. I/We agree to abide by the terms and conditions of the permission which may be granted.
3. I/We hereby declare that no excise licence previously held by me/us or the Assignee has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.
4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.
5. I/We have enclosed the treasury receipt No. .... dated ..... for licence fee of Rs. ....

Place .....

(Signature of the licensee)

Date: .....

Place .....

(Signature of the Assignee of the licensee)

Date .....

FORM E-28B

[See rule 104-A(2)(iv)]

AFFIDAVIT

(To be sworn by the licence holder)

I, We ..... son/wife/daughter of ..... aged ..... years, Indian National, resident of ..... authorized signatory and on behalf of ..... , do hereby affirm and state on oath as under:—

- (i) I say that if permission for assignment of licence is granted under rule 104A (3) of the Goa Excise Duty Rules, 1964 to M/s. ...., I M/s. ...., shall not claim any right of renewal of such license after expiry of it's validity period of one year.
- (ii) I say that I/M/s. .... shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation/non-renewal of licence.

- (iii) I say that .....(Licence holder) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license in the event of failure of payment of dues by M/s. .... (Assignee).
- (iv) I say that this Affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.
- (v) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at ....., on this ..... day of ....., 20.....

DEPONENT

FORM E-28C  
[See rule 104-A(2)(iv)]

AFFIDAVIT  
(To be sworn by the Assignee)

I, Mr./Mrs. .... son/wife/daughter of ..... aged ..... years, Indian National, resident of .....authorized signatory and on behalf of ....., do hereby solemnly affirm and state on oath under:—

- (i) I say that M/s ..... is not disqualified under any law for time being in force from entering into Deed of Assignment referred in rule 104A of the Goa Excise Duty Rules, 1964.
- (ii) I say that if permission for assignment of licence is granted under rule 104A(3) of the Goa Excise Duty Rules, 1964 to M/s ....., M/s ....., shall not claim any right of renewal of such licence after expiry of its validity period.
- (iii) I say that I/M/s ..... shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation/non-renewal of licence.
- (iv) I say that I/M/s ..... shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such licence and for sale activities carried under such licence.
- (v) I say that this Affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.
- (vi) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirm at ....., on this day of ....., 20 .....

Deponent

FORM E-28D  
[See rule 104-A(3)]

PERMISSION FOR ASSIGNMENT OF LICENCE

Permission No.:

Shri/Sarvashri ..... assignee of the licensee of Shri/Sarvashri M/s. .... licence holder for retail sale of foreign liquor/Indian made foreign liquor/country liquor in sealed bottles/for consumption with licence number ..... having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964, Act No. ....

5 of 1964 and Rules made thereunder and having paid the licence fee of Rs. \_\_\_\_\_ is hereby granted permission to sell by retail, foreign liquor/Indian made foreign liquor/country liquor in sealed bottles/for consumption in the premises ..... situated at ..... subject to the provisions of the Goa Excise Duty Act, 1964 and the rules made thereunder.

The permission is valid from ..... 20.... to ..... 20..... provided that the licence fee is paid according to the provisions of the Rules.

(Commissioner of Excise)

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 10th October, 2022.

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